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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

In re:)	Case No.: CV-07-04826-CW
DEAN GORDON POTTER,)	Bankruptcy No. 06-42425-LT-11
Debtor.)	CHAPTER 11
)	
)	UNITED STATES OF AMERICA'S
)	NOTICE OF RELATED CASE
)	
)	Hearing Date: None set
)	Hearing Time:

The United States of America, on behalf of its agency, the Internal Revenue Service, by and through its undersigned attorneys, hereby notifies the Court and the parties, pursuant to Civil Local Rule 3-13 and pursuant to this Court's Order Withdrawing Reference and Denying Without Prejudice Motion to Transfer Venue entered on December 18, 2007 (document number 9) of a related case transferred in from the Eastern District of California.

1 IN SUPPORT OF SUCH NOTICE, the United States shows unto the Court:

2 (1). The related case has the caption of *Unico Services, Inc. v. United States of America*, case no
3 3:08-CV-00800-SC and was filed on February 4, 2008.

4 (2). The *Unico* case and the *Potter* federal tax dispute arise from the same set of transactions.
5 Potter and Unico were involved in an offshore employee leasing tax avoidance scheme described in IRS
6 Notice 2003-22, 2003-18 I.R.B. 851, 1 C.B. 851 (IRB 2003). The Service refers to this transaction as
7 OEL (Offshore Employee Leasing).

8 (3). The District Court for the Eastern District of California, the Honorable Morrison C.
9 England, Jr. Presiding, granted the United States Motion to Transfer Venue holding that “the interest of
10 justice will be better served if this case and the Potter Federal Tax Disputes are resolved in one forum.”

11 (4). Pursuant to Civil Local Rule 3-13(c) any party, no later than 10 days after service of this
12 notice, can file with the Court a statement supporting or opposing the notice.

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15 JOSEPH P. RUSSONIELLO
United States Attorney

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18 Dated: February 6, 2008

/S/ THOMAS MOORE
Assistant United States Attorney